



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Teresa Cornell **Phone #:** (406) 353-2289

(Signature)

(Date)

Chair, Board of Trustees: Kathleen Adams

(Signature)

(Date)

County Superintendant Kelly Mills

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
101	Medicaid	STATE	None	State
102	BNSF Railway Student Attendance Incentive Grant	LOCAL		
123	Federal Indirect Cost Reimbursements	LOCAL		
140	Triangle Communications Education Connection Grant	LOCAL	None	NA
300	Title VII, Indian Education	FEDERAL	S060A140694	84.060
329	Multidistrict Cooperatives OTO	STATE		State
414	Johnson O'Malley (JOM)	FEDERAL		15.130
494	Title I - Schoolwide	FEDERAL	0300303215	Federal
495	Title I - Schoolwide	FEDERAL	0300303216	Federal
779	Bear Paw Coop. Sub-Grant	LOCAL		

Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	148,224.03	28,752.83	66,802.04	52.98
02	Taxes Receivable - Real and Personal (120-149)	9,838.58	2,919.60	1,775.73	
03	Taxes Receivable - Protested (150-159)	96.26	31.39	8.21	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				495.89
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	158,158.87	31,703.82	68,585.98	548.87
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	3,590.68	6,194.60		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	3,590.68	6,194.60		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	9,934.84	2,950.99	1,783.94	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	144,633.35	22,558.23	66,802.04	548.87
52	TOTAL FUND BALANCE/EQUITY	144,633.35	22,558.23	66,802.04	548.87
53	TOTAL LIABILITIES AND FUND BALANCE	158,158.87	31,703.82	68,585.98	548.87

Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		98,516.66	58,720.90	402.18
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		98,516.66	58,720.90	402.18
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		737.14	32,926.63	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		737.14	32,926.63	
DEFERRED INFLOWS					
36	Deferred Inflows (680)			25,794.27	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		97,779.52		402.18
52	TOTAL FUND BALANCE/EQUITY		97,779.52		402.18
53	TOTAL LIABILITIES AND FUND BALANCE		98,516.66	58,720.90	402.18

Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,685.90	15,743.90
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			4,685.90	15,743.90
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			255.90	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			255.90	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			4,430.00	15,743.90
52	TOTAL FUND BALANCE/EQUITY			4,430.00	15,743.90
53	TOTAL LIABILITIES AND FUND BALANCE			4,685.90	15,743.90

Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,932,584.16	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			4,932,584.16	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			26,436.45	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			26,436.45	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			4,906,147.71	
52	TOTAL FUND BALANCE/EQUITY			4,906,147.71	
53	TOTAL LIABILITIES AND FUND BALANCE			4,932,584.16	

Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6.64			
02	Taxes Receivable - Real and Personal (120-149)				2.93
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6.64			2.93
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				2.93
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	6.64			
52	TOTAL FUND BALANCE/EQUITY	6.64			
53	TOTAL LIABILITIES AND FUND BALANCE	6.64			2.93

Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	26,436.28			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	26,436.28			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	8,584.36			
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES	8,584.36			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	17,851.92			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	17,851.92			
53	TOTAL LIABILITIES AND FUND BALANCE	26,436.28			

Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		838.41		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		838.41		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		838.41		
52	TOTAL FUND BALANCE/EQUITY		838.41		
53	TOTAL LIABILITIES AND FUND BALANCE		838.41		



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	128,691.68	151,346.77
	1190 Penalties and Interest on Taxes	249.57	624.42
	1510 Interest Earnings	408.20	367.43
	3110 Direct State Aid	1,156,443.04	1,214,368.84
	3111 Quality Educator	128,049.95	127,433.77
	3112 At Risk Student	28,943.79	30,246.17
	3113 Indian Education For All	9,118.80	9,521.28
	3114 American Indian Achievement Gap	81,400.00	86,100.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	121,593.47	159,658.18
	3116 Data For Achievement	6,705.00	9,120.00
	3118 Natural Resource Development	8,241.00	13,633.23
	3120 State Guaranteed Tax Base Aid	775,827.93	806,660.40
	3444 State School Block Grant	45,582.83	45,582.83
	3446 SB96 Block Grant Reimbursement	1,590.86	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,492,846.12	2,654,663.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	1,205,654.48	1,310,927.72	
			2XX Personal Services - Employee Benefits	277,969.82	286,709.34	
			6XX Supplies and Materials	173.84	0.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	67,038.80	90,416.50	
			2XX Personal Services - Employee Benefits	15,760.16	23,105.06	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	89,174.89	108,942.60	
			2XX Personal Services - Employee Benefits	22,494.28	35,245.93	
			6XX Supplies and Materials	3,871.37	0.00	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	77,550.75	77,741.88	
			2XX Personal Services - Employee Benefits	15,209.81	16,303.93	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	141,267.97	192,260.28	
			2XX Personal Services - Employee Benefits	29,393.21	47,744.59	
			6XX Supplies and Materials	2,087.38	0.00	

Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		25XX Support Services - Business			
		1XX	Personal Services - Salaries	31,534.56	29,542.95
		2XX	Personal Services - Employee Benefits	11,691.61	10,213.06
		5XX	Other Purchased Services	27,748.54	0.00
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	20,130.74	19,581.28
		2XX	Personal Services - Employee Benefits	7,708.94	8,254.11
		4XX	Purchased Property Services	23,185.62	6,116.50
		6XX	Supplies and Materials	4,102.35	0.00
		4XXX Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition	2,534.40	0.00
280	Special Education - Local and State				
	1XXX Instruction				
	1XX	Personal Services - Salaries		182,431.59	184,061.49
	2XX	Personal Services - Employee Benefits		40,720.69	46,656.89
	21XX Support Services - Students				
	1XX	Personal Services - Salaries		22,937.76	22,239.13
	2XX	Personal Services - Employee Benefits		2,768.28	2,430.51
316	Data For Achievement				
	24XX Support Services - School Administration				
	6XX	Supplies and Materials		0.00	3,248.70
	25XX Support Services - Business				
	1XX	Personal Services - Salaries		5,419.44	5,871.30
	6XX	Supplies and Materials		1,285.56	0.00
365	Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
	1XX	Personal Services - Salaries		328.50	0.00
	2XX	Personal Services - Employee Benefits		1.66	8.27
	3XX	Purchased Professional and Technical Services		750.00	960.00
	5XX	Other Purchased Services		155.79	963.06
	6XX	Supplies and Materials		2,391.02	2,765.27
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
	1XX	Personal Services - Salaries		29,120.56	28,842.81
	2XX	Personal Services - Employee Benefits		5,001.51	5,499.08
413	Title VII Indian Education				
	1XXX Instruction				
	6XX	Supplies and Materials		5,418.69	1,047.13
710	School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
	1XX	Personal Services - Salaries		4,300.70	6,500.70
	2XX	Personal Services - Employee Benefits		21.78	35.52



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	27,969.32	29,070.53	
			2XX Personal Services - Employee Benefits	141.54	158.74	
	910	Food Services				
		31XX	Food Services			
			4XX Purchased Property Services	1,798.00	2,218.55	
			5XX Other Purchased Services	5.00	254.56	
			6XX Supplies and Materials	79,240.80	62,564.70	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	14,700.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,503,191.71	2,668,502.67	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					158,472.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,654,663.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,668,502.67	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					144,633.35	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	45,555.59	49,324.12
	1190 Penalties and Interest on Taxes	64.48	181.01
	1510 Interest Earnings	38.39	26.45
	2220 County On-Schedule Trans Reimb	42,272.02	41,894.56
	3210 State On-Schedule Trans Reimb	42,272.04	41,894.56
	3444 State School Block Grant	5,503.90	5,503.90
	3446 SB96 Block Grant Reimbursement	370.57	0.00
	3460 Montana Oil and Gas Tax	848.77	347.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>136,925.76</u>	<u>139,172.51</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	5,618.16	5,985.83
			2XX Personal Services - Employee Benefits	1,095.70	1,327.89
		25XX Support Services - Business			
			1XX Personal Services - Salaries	4,311.36	3,746.62
			2XX Personal Services - Employee Benefits	1,364.22	1,085.90
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	58,100.89	60,275.67
			2XX Personal Services - Employee Benefits	18,795.20	21,542.07
			3XX Purchased Professional and Technical Services	1,231.30	1,520.35
			4XX Purchased Property Services	19,550.57	13,778.57
			5XX Other Purchased Services	10,525.01	10,514.66
			6XX Supplies and Materials	33,744.40	13,621.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>154,336.81</u>	<u>133,399.32</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					16,785.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					139,172.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					133,399.32	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					22,558.23	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	31,909.48	13,421.86
	1190 Penalties and Interest on Taxes	75.34	135.43
	1510 Interest Earnings	232.92	175.07
	3445 State Combined Fund School Block Grant	0.00	7,880.81
	3460 Montana Oil and Gas Tax	1,488.25	733.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>33,705.99</u>	<u>22,346.99</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	<u>70,840.00</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>70,840.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	44,455.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,346.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	66,802.04	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		53.74	49.36
	1611 National School Lunch Program		4,333.80	4,392.70
	3220 State Food Services Match		1,145.68	495.89
	4550 Federal Child Nutrition		303,882.10	298,784.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			309,415.32	303,722.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	119,449.81	113,108.52
			2XX Personal Services - Employee Benefits	38,383.98	41,408.95
			6XX Supplies and Materials	153,524.62	170,289.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				311,358.41	324,807.01

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						21,633.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						303,722.41 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						324,807.01 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						548.87 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	308.14	285.53
	2240 County Retirement Distribution	425,805.54	426,102.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		426,113.68	426,388.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	201,803.21	211,700.90	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	16,928.75	16,437.07	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	18,207.73	17,558.56	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	13,590.41	21,511.07	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	33,030.55	33,815.75	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	15,852.62	15,217.22	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	24,436.93	25,283.58	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	11,553.22	11,920.48	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	45,245.67	45,401.68	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	3,744.68	3,647.26	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	11,055.00	14,000.00	
	365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	26.15	0.00	
	391	State Career & Technical Ed Entitlement - Agriculture				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,109.40	1,106.42	



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,236.38	2,284.11	
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,256.31	1,239.18	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	967.04	1,177.00	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,763.44	3,832.76	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	19,103.35	18,472.97	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				423,910.84	444,606.01	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					115,997.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					426,388.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					444,606.01	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					97,779.52	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
101	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	1,281.24
102	BNSF Railway Student Attendance Incentive Grant	
	1920 Contributions/Donations from Private Sources	3,358.32
123	Federal Indirect Cost Reimbursements	
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	44,656.40
140	Triangle Communications Education Connection Grant	
	1920 Contributions/Donations from Private Sources	386.00
300	Title VII, Indian Education	
	4130 Title VII Indian Education	128,794.00
414	Johnson O'Malley (JOM)	
	4140 Federal Johnson O'Malley (JOM)	8,761.85
494	Title I - Schoolwide	
	4940 Schoolwide Program	21,180.84
495	Title I - Schoolwide	
	4940 Schoolwide Program	423,603.39
779	Bear Paw Coop. Sub-Grant	
	5700 Resources Transferred from Other School Districts or Cooperatives	40,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		672,022.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
101	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		3XX Purchased Professional and Technical Services			1,281.24
		101 Subtotal			1,281.24
102	BNSF Railway Student Attendance Incentive Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			3,358.32
		102 Subtotal			3,358.32
123	Federal Indirect Cost Reimbursements				
	271 State and Federal Aggregate of Reimbursements/Indirect Costs				
	222X Educational Media Services				
		6XX Supplies and Materials			12,817.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		25XX Support Services - Business			
		1XX	Personal Services - Salaries		5,095.87
		2XX	Personal Services - Employee Benefits		1,129.01
		5XX	Other Purchased Services		5,397.65
		6XX	Supplies and Materials		716.87
		7XX	Property and Equipment Acquisition		19,500.00
			123 Subtotal		44,656.40
140	Triangle Communications Education Connection Grant				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
		6XX	Supplies and Materials		386.00
			140 Subtotal		386.00
300	Title VII, Indian Education				
	413 Title VII Indian Education				
		1XXX Instruction			
		1XX	Personal Services - Salaries		64,084.96
		2XX	Personal Services - Employee Benefits		29,149.15
		3XX	Purchased Professional and Technical Services		3,691.04
		5XX	Other Purchased Services		9,807.33
		6XX	Supplies and Materials		15,310.55
		62XX Resources Transferred to Other School Districts or Cooperatives			
		940	Indirect Costs		6,750.97
			300 Subtotal		128,794.00
414	Johnson O'Malley (JOM)				
	414 Federal Johnson O'Malley (JOM)				
		1XXX Instruction			
		6XX	Supplies and Materials		8,761.85
			414 Subtotal		8,761.85
494	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX Instruction			
		1XX	Personal Services - Salaries		120.00
		2XX	Personal Services - Employee Benefits		741.57
		6XX	Supplies and Materials		13,253.00
		221X Improvement of Instruction Services			
		1XX	Personal Services - Salaries		2,021.52
		2XX	Personal Services - Employee Benefits		162.46
		3XX	Purchased Professional and Technical Services		800.00
		5XX	Other Purchased Services		1,047.64



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	Fund Code 15
--	---------------------

PRC	Program	Function	Object	2015 Value	2016 Value
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		3,034.65
			494 Subtotal		21,180.84
495	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX	Instruction		
			1XX Personal Services - Salaries		274,343.94
			2XX Personal Services - Employee Benefits		117,342.75
			3XX Purchased Professional and Technical Services		516.00
		21XX	Support Services - Students		
			6XX Supplies and Materials		100.00
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		420.83
			2XX Personal Services - Employee Benefits		32.45
			5XX Other Purchased Services		11,096.66
			6XX Supplies and Materials		87.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		19,663.76
			495 Subtotal		423,603.39
779	Bear Paw Coop. Sub-Grant				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			1XX Personal Services - Salaries		30,156.47
			2XX Personal Services - Employee Benefits		9,843.53
			779 Subtotal		40,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					672,022.04

Schedule Of Changes Worksheet	Fund Code 15
--------------------------------------	---------------------

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	672,022.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	672,022.04	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 Medicaid	1,281.24	1,281.24	0.00
102 BNSF Railway Student Attendance Incentive Grant	3,358.32	3,358.32	0.00
123 Federal Indirect Cost Reimbursements	44,656.40	44,656.40	0.00
140 Triangle Communications Education Connection Grant	386.00	386.00	0.00
300 Title VII, Indian Education	128,794.00	128,794.00	0.00
414 Johnson O'Malley (JOM)	8,761.85	8,761.85	0.00
494 Title I - Schoolwide	21,180.84	21,180.84	0.00
495 Title I - Schoolwide	423,603.39	423,603.39	0.00
779 Bear Paw Coop. Sub-Grant	40,000.00	40,000.00	0.00
Total	672,022.04	672,022.04	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1.02	1.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1.02</u>	<u>1.24</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					400.94 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					402.18 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.84	8.61
	1910 Rentals	0.00	5,887.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>6.84</u>	<u>5,896.11</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		2,469.09	2,920.36
		6XX Supplies and Materials		0.00	199.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,469.09</u>	<u>3,120.35</u>

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance						1,654.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,896.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,120.35	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,430.00	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	54.40	70.63
	5300 Operating Transfers from Other Funds	3,500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,554.40	70.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	0.00	6,752.15
			2XX Personal Services - Employee Benefits	0.00	36.87
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	128.72	327.73
			2XX Personal Services - Employee Benefits	0.65	1.79
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	178.80	0.00
			2XX Personal Services - Employee Benefits	11.21	0.00
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	482.14	0.00
			2XX Personal Services - Employee Benefits	30.22	0.00
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	591.98	812.32
			2XX Personal Services - Employee Benefits	37.10	54.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,460.82	7,985.67



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						23,658.94 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						70.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,985.67 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,743.90 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9,877.15	14,054.09
	1900 Other Revenue from Local Sources	4,809.55	6,356.67
	4820 Federal Impact Aid - Title VIII	2,131,533.03	2,166,533.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,146,219.73	2,186,944.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	68,019.28	35,699.89
			2XX Personal Services - Employee Benefits	28,331.33	55,528.77
			3XX Purchased Professional and Technical Services	0.00	2,800.00
			4XX Purchased Property Services	696.85	582.82
			5XX Other Purchased Services	1,202.71	1,517.03
			6XX Supplies and Materials	110,727.27	34,871.12
			810 Dues and Fees	0.00	99.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries	35,850.69	534.10
			2XX Personal Services - Employee Benefits	6,623.99	2.91
			3XX Purchased Professional and Technical Services	1,035.67	424.12
			5XX Other Purchased Services	84.93	90.52
			6XX Supplies and Materials	9,249.75	11,815.16
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services	0.00	1,038.95
			5XX Other Purchased Services	0.00	481.04
			810 Dues and Fees	7,626.60	6,380.50
	222X Educational Media Services				
			1XX Personal Services - Salaries	33,305.27	6,125.65
			2XX Personal Services - Employee Benefits	11,623.87	1,458.19
			3XX Purchased Professional and Technical Services	8,557.56	2,788.08
			4XX Purchased Property Services	1,064.38	2,559.56
			5XX Other Purchased Services	533.62	937.46
			6XX Supplies and Materials	37,037.55	38,284.84
			7XX Property and Equipment Acquisition	5,367.90	17,487.00
			810 Dues and Fees	112.00	112.00
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	691.60	5,075.86
			5XX Other Purchased Services	23,700.56	29,172.70

Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	7,664.35	3,214.54
			810 Dues and Fees	10,392.20	10,247.30
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	61,741.92	15,048.25
			2XX Personal Services - Employee Benefits	15,911.24	5,305.17
			4XX Purchased Property Services	2,296.40	0.00
			5XX Other Purchased Services	1,597.91	0.00
			6XX Supplies and Materials	15,476.59	16,662.25
			810 Dues and Fees	1,330.00	1,450.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	61,753.51	58,455.01
			2XX Personal Services - Employee Benefits	14,367.54	15,455.06
			3XX Purchased Professional and Technical Services	12,814.58	17,294.06
			4XX Purchased Property Services	7,931.07	8,909.26
			5XX Other Purchased Services	13,707.26	44,192.48
			6XX Supplies and Materials	8,850.18	9,446.15
			810 Dues and Fees	392.00	410.90
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	151,765.69	147,450.24
			2XX Personal Services - Employee Benefits	37,267.62	43,083.13
			3XX Purchased Professional and Technical Services	3,255.29	2,942.33
			440 Bldg & Grounds Repair and Main Services	164,150.11	173,068.14
			5XX Other Purchased Services	2,263.62	3,466.10
			6XX Supplies and Materials	45,972.26	63,163.44
			7XX Property and Equipment Acquisition	0.00	3,480.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	14,755.71	14,824.38
			2XX Personal Services - Employee Benefits	911.67	985.50
			4XX Purchased Property Services	3,812.22	2,623.31
			6XX Supplies and Materials	3,325.99	11,841.82
			7XX Property and Equipment Acquisition	0.00	116,800.90
		4XXX Facilities Acquisition and Construction Services			
			5XX Other Purchased Services	0.00	1,728.45
			7XX Property and Equipment Acquisition	26,205.46	37,365.73
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	23,935.33	35,854.88
			850 Interest on Debt	27,693.71	26,677.37
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	99,355.93	97,597.12
			2XX Personal Services - Employee Benefits	24,583.05	27,539.60
			5XX Other Purchased Services	185.73	226.47

Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	2,303.53	2,626.49
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920 Resources Transferred to Other School Districts or Cooperatives		7,486.13	7,584.19
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		4XX Purchased Property Services		2,814.78	597.57
		6XX Supplies and Materials		2,926.32	1,476.60
420	Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		6XX Supplies and Materials		8,373.98	21,788.28
710	School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		1XX Personal Services - Salaries		4,776.33	4,897.06
		2XX Personal Services - Employee Benefits		24.10	26.11
720	School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		1XX Personal Services - Salaries		119.08	0.00
		2XX Personal Services - Employee Benefits		52.01	7.37
		3XX Purchased Professional and Technical Services		598.40	112.50
		4XX Purchased Property Services		341.99	376.93
		5XX Other Purchased Services		5,951.85	5,215.88
		6XX Supplies and Materials		10,814.55	6,484.05
		7XX Property and Equipment Acquisition		2,582.00	0.00
		810 Dues and Fees		0.00	153.00
910	Food Services				
	31XX Food Services				
		1XX Personal Services - Salaries		3,441.40	3,573.61
		2XX Personal Services - Employee Benefits		1,593.42	1,931.51
		4XX Purchased Property Services		0.00	2,672.50
		5XX Other Purchased Services		0.00	15.00
		6XX Supplies and Materials		634.20	2,743.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,311,943.59</u>	<u>1,334,958.87</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance					4,054,162.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,186,944.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,334,958.87	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,906,147.71	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	16.14	12.60
	3281 State Technology Aid	2,912.68	3,002.32
	3445 State Combined Fund School Block Grant	7,880.81	0.00
	3447 SB96 Combined Block Grant Reimbursement	362.72	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,172.35	3,014.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		1,878.19	12,319.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,878.19	12,319.19

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	9,310.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,014.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,319.19	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6.64	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	81.92	82.46
	1910 Rentals	11,617.60	5,537.50
	5200 Sale or Compensation for Loss of Assets	6,552.31	551.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		18,251.83	6,171.47

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	8,461.96	10,308.26
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	6,532.00	9,643.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				14,993.96	19,952.06	

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					31,632.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,171.47 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,952.06 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,851.92 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	15.33	16.22
	5300 Operating Transfers from Other Funds	11,200.00	0.00
	5700 Resources Transferred from Other School Districts or Cooperatives	10,694.32	6,400.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		21,909.65	6,417.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			1XX Personal Services - Salaries	8,411.54	13,760.09
			2XX Personal Services - Employee Benefits	1,292.44	3,970.11
			5XX Other Purchased Services	0.00	54.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,703.98	17,784.28

Schedule Of Changes Worksheet			Fund Code 82
Beginning Fund Balance			12,205.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			6,417.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			17,784.28 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			838.41 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	183,717.02	185,558.41
XX	39X	1XXX	112 Certified Teacher Staff Salaries	29,120.56	28,842.81
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	1,605,763.06	1,695,056.34
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	92,877.25	37,550.57
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	328.20	424.68
XX	XXX	26XX	41X Energy Utility Services	94,292.36	87,883.81
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	28,633.09
XX	XXX	4XXX	725 Major Construction Services	35,271.86	18,376.44
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	68,947.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	68,947.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	22,982.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	99,283.97
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	390,961.89
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	184,061.49	0.00	0.00	0.00	97,597.12
280	1XXX	2XX	46,656.89	0.00	0.00	0.00	27,539.60
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	226.47
280	1XXX	6XX	0.00	0.00	0.00	0.00	2,626.49
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	22,239.13	0.00	0.00	0.00	0.00
280	21XX	2XX	2,430.51	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	7,584.19
Totals			255,388.02	0.00	0.00	0.00	135,573.87

390,961.89

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	40,040.99	0.00	28,633.09	0.00	68,674.08
Land Improvements	316,501.37	0.00	2,916.00	0.00	319,417.37
Buildings	6,949,181.61	0.00	11,204.23	0.00	6,960,385.84
Machinery and Equipment	1,109,828.55	0.00	161,524.11	20,150.00	1,251,202.66
Totals at Historical Cost	8,415,552.52	0.00	204,277.43	20,150.00	8,599,679.95
Depreciation					
Improvement Accum	132,866.48	0.00	16,375.11	0.00	149,241.59
Building Accum	1,809,441.76	0.00	162,373.16	0.00	1,971,814.92
Machinery and Equipment Accum	685,549.73	0.00	100,288.19	15,190.00	770,647.92
Total Accumulated Depreciation	2,627,857.97	0.00	279,036.46	15,190.00	2,891,704.43
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	5,787,694.55	0.00	-74,759.03	4,960.00	5,707,975.52

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	90,938.58	0.00	0.00
Support Services Staff (22XX)	16,690.00	0.00	0.00
Operations and Maintenance (26XX)	39,548.41	0.00	0.00
Transportation (27XX)	63,717.83	0.00	0.00
Food Service (31XX)	2,335.66	0.00	0.00
Extracurricular (34XX, 35XX)	3,339.21	0.00	0.00
Unallocated	62,466.77	0.00	0.00
Total Depreciation for FY2016	279,036.46	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Capital Leases	714,630.38	0.00	35,854.88	0.00	678,775.50	39,489.82	639,285.68
Compensated Absences	164,996.79	72.89	0.00	0.00	165,069.68	1,257.30	163,812.38
Other Post Employment Benefits	17,867.00	38,607.60	0.00	0.00	56,474.60	0.00	56,474.60
Total Governmental Activity							
Non-bond Long-Term Liabilities	897,494.17	38,680.49	35,854.88	0.00	900,319.78	40,747.12	859,572.66

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0030-10353028

**** Recalculated ****

03 Blaine County

0030 Harlem Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	539,657.74	77,969.35	0.00	617,627.09
Net Pension - TRS	2,821,454.12	122,212.61	0.00	2,943,666.73